

**CALIFORNIA BOARD OF ACCOUNTANCY**

2000 EVERGREEN STREET, SUITE 250

SACRAMENTO, CA 95815-3832

TELEPHONE: (916) 263-3680

FACSIMILE: (916) 263-3672

WEB ADDRESS: <http://www.dca.ca.gov/cba>**CONSUMER COMPLAINT****Against a *Licensed* Certified Public Accountant or *Licensed* Public Accountant***Please read the attached information before completing and submitting this form.*

1. Your name: _____

Address: _____

Daytime Telephone Number: (____) _____

2. Information about the **licensed accountant** involved in the complaint.

(Note: If you are complaining about more than one accountant, please use a separate form for each accountant.)

Name: _____

Address: _____

Daytime Telephone Number: (____) _____

License # (if known): _____

3. Please attach a description of the facts of your complaint about this licensee.

It is helpful if you attach **copies** of pertinent documents to submit with this form.4. Have you advised the accountant of your complaint? ☐ Yes ☐ No

If not, please explain: _____

5. Have you attempted to resolve your concerns with the accountant? ☐ Yes ☐ No6. Is there a written agreement or engagement letter between you and ☐ Yes ☐ No
this accountant? If so, please attach to this form._____
Date_____
Your Signature

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INSTRUCTIONS FOR FILING A CONSUMER COMPLAINT

Against a *Licensed Certified Public Accountant* or *Licensed Public Accountant*

The specific California statutes and regulations related to the practice of public accounting are contained in the Accountancy Act (Business and Professions Code Section 5000 - 5172), California Code of Regulations (Title 16, Division 1), and related sections of the Business and Professions Code, Corporations Code, Government Code, and California Family Code.

RESOLVING CONCERNS OR PROBLEMS:

Common misunderstandings relating to the scope of services, the quality of professional services, or the timeliness of those services very often can be resolved by direct and open communication. However, when you cannot resolve a problem, and you believe a violation of Accountancy statutes or Board regulations has occurred, you may choose to file a complaint with the Board. The Board's Enforcement Division investigates complaints based upon substantial and tangible facts relating to specific violations of the Board's laws and regulations.

UNDERSTANDING THE BOARD'S AUTHORITY REGARDING COMPLAINTS:

California laws define the Board's authority. It cannot act as your lawyer, provide legal advice or legal services, advise you of your rights in a given situation, or give you a list of attorney's names. If you do not have an attorney and wish to hire one, lawyer referral services are available in most communities. However, you are not required to hire an attorney in order to file a complaint with the Board.

The Board's authority when a violation of the Accountancy statutes or Board regulations has occurred is limited to disciplining or recommending discipline. California law prohibits the Board from representing private citizens in a court of law or collecting money on their behalf. The filing of a complaint with the Board does not prohibit you from concurrently filing a civil action.

The Board does not have authority to regulate fees charged by its licensees. Therefore, the Board cannot decide whether an accountant's fee for services is reasonable.

HOW THE BOARD HANDLES YOUR COMPLAINT:

Every complaint received by the Board is handled by its professional staff. Following receipt of a complaint, the Board promptly notifies the complainant that a complaint has been filed. In *most* instances, the Board cannot effectively investigate cases that request the identity of the complainant be kept confidential. In the event the Board institutes a formal disciplinary action against the accountant, it may be required by the California Administrative Procedures Act to disclose the identity of the complaining party.

If your complaint concerns a matter outside the Board's jurisdiction, we may be able to advise you if another state or local agency can better help you. If the Board has jurisdiction, it will communicate in writing the substance of your complaint to the licensee who is the subject of your complaint. California law requires the Board to provide clear and convincing evidence in order to sustain a disciplinary action and accordingly the investigative process can be lengthy. The Board will notify you in writing of the results of its investigation once completed.

If after completing an investigation, the Board determines that a violation of the Accountancy Act and/or Accountancy Regulations has occurred, the Board may recommend disciplinary action be taken. The Board has adopted disciplinary guidelines that provide criteria for determining the appropriate disciplinary action. A copy of "A Manual of Disciplinary Guidelines and Model Disciplinary Orders" may be obtained through the Board's Web site at <http://www.dca.ca.gov/cba/discip.htm>.

COMPLETING AND MAILING THE COMPLAINT FORM

Please complete all spaces in the attached form, including your name, address, zip code, as well as your daytime telephone number.

Please state the full and complete name of the licensee who is the subject of your complaint. Also list his/her address and telephone number. If you wish to complain about more than one licensee, complete a separate complaint form for each licensee. If some of the blank spaces do not apply to your complaint, write N/A (not applicable) in those spaces. It is necessary to sign and date the complaint form.

You may use a separate sheet of paper or the back of the complaint form to describe your complaint against the licensee. Please state all background information regarding your complaint, including the reason for the complaint, when the problem first occurred, how you selected the licensee, the relevant dates of your concerns, and the pertinent facts of your complaint. Facts should be submitted in chronological order. Please submit a **copy** of the information related to your complaint and retain the **originals** for your records.

Submit your complaint form, along with related documents to:

California Board of Accountancy
Attn: Enforcement Division
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832

Enforcement Fax: (916) 263-3673
Complaint Telephone: (916) 263-3977
Main Telephone: (916) 263-3680